

Exhibit A

**COUNTS AND DEFENDANTS REMAINING IN AMENDED COMPLAINT
POST-MTD DECISION
(BY COUNTS)**

COUNTS	DEFENDANTS
Count I - Avoid & Recover 2 Year Initial Transfers Intent to Defraud, Bankr. Code §§ 548(a)(1)(A) & 550	Frank J. Avellino Estate of Michael S. Bienes Nancy C. Avellino Dianne K. Bienes, individually and as personal representative of the Estate of Michael S. Bienes Thomas G. Avellino Grosvenor Partners, Ltd. Mayfair Ventures, G.P. Aster Associates St. James Associates Strattham Partners
Count II - Avoid & Recover 2 Year Initial Transfers Constructive Fraud, Bankr. Code §§ 548(a)(1)(B) & 550	Frank J. Avellino Estate of Michael S. Bienes Nancy C. Avellino Dianne K. Bienes, individually and as personal representative of the Estate of Michael S. Bienes Thomas G. Avellino Grosvenor Partners, Ltd. Mayfair Ventures, G.P. Aster Associates St. James Associates Strattham Partners
Count III - Avoid & Recover 6 Year Initial Transfers Intent to Defraud, N.Y.D.C.L. §§ 276, 278, Bankr. Code §§ 544, 550	Frank J. Avellino Estate of Michael S. Bienes Nancy C. Avellino Dianne K. Bienes, individually and as personal representative of the Estate of Michael S. Bienes Thomas G. Avellino Grosvenor Partners, Ltd. Mayfair Ventures, G.P. Aster Associates St. James Associates Strattham Partners Kenn Jordan Associates
Count IV - Avoid & Recover 6 Year Initial Transfers Constructive Fraud/Insolvent	Frank J. Avellino Estate of Michael S. Bienes Nancy C. Avellino

COUNTS	DEFENDANTS
N.Y.D.C.L §§273, 278 and Bankr. Code §§ 544, 550	Dianne K. Bienes, individually and as personal representative of the Estate of Michael S. Bienes Thomas G. Avellino Grosvenor Partners, Ltd. Mayfair Ventures, G.P. Aster Associates St. James Associates Strattham Partners Kenn Jordan Associates
Count V - Avoid & Recover 6 Year Initial Transfers Constructive Fraud/Unreas. Small Capital N.Y.D.C.L. §§274, 278, Bankr. Code §§544, 550	Frank J. Avellino Estate of Michael S. Bienes Nancy C. Avellino Dianne K. Bienes, individually and as personal representative of the Estate of Michael S. Bienes Thomas G. Avellino Grosvenor Partners, Ltd. Mayfair Ventures, G.P. Aster Associates St. James Associates Strattham Partners Kenn Jordan Associates
Count VI - Avoid & Recover 6 Year Initial Transfers Constructive Fraud/Intent to Incur Debts, N.Y.D.C.L. §§ 274, 278, Bankr. Code §§ 544, 550	Frank J. Avellino Estate of Michael S. Bienes Nancy C. Avellino Dianne K. Bienes, individually and as personal representative of the Estate of Michael S. Bienes Thomas G. Avellino Grosvenor Partners, Ltd. Mayfair Ventures, G.P. Aster Associates St. James Associates Strattham Partners Kenn Jordan Associates
Count VII - Recovery of <u>All</u> Transfers – Discovery Rule N.Y.D.C.L. § 278, Bankr. Code §§ 544, 550	Frank J. Avellino Estate of Michael S. Bienes Nancy C. Avellino Dianne K. Bienes, individually and as personal representative of the Estate of Michael S. Bienes Thomas G. Avellino Grosvenor Partners, Ltd. Mayfair Ventures, G.P. Aster Associates St. James Associates Strattham Partners Kenn Jordan Associates

COUNTS	DEFENDANTS
Count VIII – Preferential Transfers Bankr. Code §§ 547(b), 550	Strattham Partners
Count IX -- Recovery Subsequent Transfers N.Y.D.C.L. §§ 276-a, 278, Bankr. Code §§ 544, 550	Frank J. Avellino Estate of Michael S. Bienes Nancy C. Avellino Dianne K. Bienes, individually and as personal representative of the Estate of Michael S. Bienes Thomas G. Avellino Grosvenor Partners, Ltd. Aster Associates Strattham Partners Kenn Jordan Associates Ascent, Inc. Mayfair Bookkeeping Services, Inc. Frank J. Avellino Revocable Trust Number One as amended and restated January 26, 1990, as amended Frank J. Avellino Grantor Retained Annuity Trust under Agreement dated June 24, 1992 Frank J. Avellino Grantor Retained Annuity Trust Agreement Number 2 under Agreement dated June 24, 1992 Frank J. Avellino Revocable Trust Number One under the Declaration of Trust Number One dated June 10, 1988 Nancy Carroll Avellino Revocable Trust under the Trust Agreement dated May 18, 1992 27 Cliff, LLC The Avellino Family Foundation, Inc. Rachel A. Rosenthal Rachel Anne Rosenthal Trust U/A dated June 29, 1990 The Rachel Anne Rosenthal Trust #3 Heather C. Lowles Heather Carroll Lowles Trust U/A dated June 29, 1990 Tiffany Joy Lowles Trust U/A dated June 29, 1990 Melanie A. Lowles Melanie Ann Lowles Trust U/A dated June 29, 1990 Taylor Ashley McEvoy Trust U/A dated June 24, 1992 Madison Alyssa McEvoy Trust U/A dated June 29, 1990 S.A. Grantor Retained Annuity Trust
Count X - Objection to/Disallowance of Customer Claims Bankr. Code §§ 502(a), SIPA 78fff-2	Strattham Partners Kenn Jordan Associates Mayfair Bookkeeping Services, Inc.

COUNTS	DEFENDANTS
Count XI - Equitable Disallowance of Customer Claims	Strattham Partners Kenn Jordan Associates Mayfair Bookkeeping Services, Inc.
Count XII - Equitable Subordination of Customer Claims Bankr. Code §§ 510(c) and 105(a)	Strattham Partners Kenn Jordan Associates Mayfair Bookkeeping Services, Inc.
Count XIII - General Partner Liability	Frank J. Avellino Estate of Michael S. Bienes Nancy C. Avellino Dianne K. Bienes, individually and as personal representative of the Estate of Michael S. Bienes Thomas G. Avellino Mayfair Ventures, G.P. Ascent Inc. 27 Cliff, LLC Rachel A. Rosenthal Rachel Anne Rosenthal Trust U/A dated June 29, 1990 The Rachel Anne Rosenthal Trust #3 Heather C. Lowles Heather Carroll Lowles Trust U/A dated June 29, 1990 Tiffany Joy Lowles Trust U/A dated June 29, 1990 Melanie Ann Lowles Trust U/A dated June 29, 1990 Taylor Ashley McEvoy Trust U/A dated June 24, 1992 Madison Alyssa McEvoy Trust U/A dated June 29, 1990 S.A. Grantor Retained Annuity Trust